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January 4, 1995

Commissioner of Patents
and Trademarks
Washington, D.C. 20231

Our Ref: 94247

Re: U.S. Patent Application
Of: David J. Bova
On: Nicotinic Acid Compositions For
Treating Hyperlipidemia and Related
Methods Therefor

Dear Sir:

Enclosed herewith please find the specification, claims, Declaration and Power of Attorney, and Small Business Concern form claiming small entity status with regard to the above-identified application.

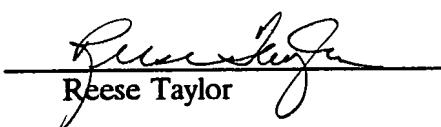
Also enclosed please find a check in the amount of \$365.00 to cover the filing fee involved as itemized below:

Basic Application Fee	\$365.00
\$38.00 per each independent claim in	
excess of 3	--
\$11.00 per claim in excess of 20	--
Total	\$365.00

Please charge any additional filing fees required to deposit account 18-0987.

Please file this application on the records of the Patent and Trademark Office and return the filing receipt to the undersigned.

Very truly yours,


Reese Taylor

RT/ks
Enclosures